



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

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Principal Office: 72 PARK AVE  
SHEBOYGAN, WI 53081

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For the Year Ended: DECEMBER 31, 2003

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF SHEBOYGAN WATER UTILITY

**Utility Address:** 72 PARK AVE  
SHEBOYGAN, WI 53081

**When was utility organized?** 7/15/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** jtrueblood@yahoo.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. GERALD R VAN DE KREEKE, CPA

**Title:** PRESIDENT

**Office Address:**

1530 S 12TH ST  
SHEBOYGAN, WI 53081

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR. JOHN A KNEPEL, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S 84TH ST SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** JKNEPEL@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 3/3/2003**Period covered by most recent audit:** 010101-123102

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOE TRUEBLOOD**Title:** SUPERINTENDENT**Office Address:**72 PARK AVE  
SHEBOYGAN, WI 53081**Telephone:** (920) 459 - 3800 EXT 3805**Fax Number:** (920) 459 - 4325**E-mail Address:** swuadmin@excel.net

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**Name of utility commission/committee:** Sheboygan Board of Water Commisioners

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**Names of members of utility commission/committee:**

MR ALLAN J HENDRICKSON, ENG, MEMBER

MR MICHAEL J SCHROEDER, SECRETARY

MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,177,442	4,285,904	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,627,898	2,533,249	<b>2</b>
Depreciation Expense (403)	506,641	506,171	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	681,118	698,473	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,815,657</b>	<b>3,737,893</b>	
<b>Net Operating Income</b>	<b>361,785</b>	<b>548,011</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>361,785</b>	<b>548,011</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	60,365	79,654	<b>10</b>
Miscellaneous Nonoperating Income (421)	63,030	0	<b>11</b>
<b>Total Other Income</b>	<b>123,395</b>	<b>79,654</b>	
<b>Total Income</b>	<b>485,180</b>	<b>627,665</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	41,021	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>41,021</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>444,159</b>	<b>627,665</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	94,207	104,865	<b>14</b>
Amortization of Debt Discount and Expense (428)	901	901	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>95,108</b>	<b>105,766</b>	
<b>Net Income</b>	<b>349,051</b>	<b>521,899</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,819,575	17,279,870	<b>20</b>
Balance Transferred from Income (433)	349,051	521,899	<b>21</b>
Miscellaneous Credits to Surplus (434)	3,725,615	17,806	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>21,894,241</b>	<b>17,819,575</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,177,442		4,177,442	1
<b>Total (Acct. 400):</b>	<b>4,177,442</b>	<b>0</b>	<b>4,177,442</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,627,898		2,627,898	2
<b>Total (Acct. 401-402):</b>	<b>2,627,898</b>	<b>0</b>	<b>2,627,898</b>	
<b>Depreciation Expense (403):</b>				
Derived	506,641		506,641	3
<b>Total (Acct. 403):</b>	<b>506,641</b>	<b>0</b>	<b>506,641</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	681,118		681,118	5
<b>Total (Acct. 408):</b>	<b>681,118</b>	<b>0</b>	<b>681,118</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>361,785</b>	<b>0</b>	<b>361,785</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUI	60,365	0	<b>60,365 11</b>
<b>Total (Acct. 419):</b>	<b>60,365</b>	<b>0</b>	<b>60,365</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		63,030	<b>63,030 12</b>
NONE	0	0	<b>0 13</b>
<b>Total (Acct. 421):</b>	<b>0</b>	<b>63,030</b>	<b>63,030</b>
<b>TOTAL OTHER INCOME:</b>	<b>60,365</b>	<b>63,030</b>	<b>123,395</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 14</b>
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		41,021	<b>41,021 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>41,021</b>	<b>41,021</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>41,021</b>	<b>41,021</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	94,207		<b>94,207 17</b>
<b>Total (Acct. 427):</b>	<b>94,207</b>	<b>0</b>	<b>94,207</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT & EXP ON BOND IS.	901		<b>901 18</b>
<b>Total (Acct. 428):</b>	<b>901</b>	<b>0</b>	<b>901</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 19</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 20</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 21</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>95,108</b>	<b>0</b>	<b>95,108</b>
<b>NET INCOME:</b>	<b>327,042</b>	<b>22,009</b>	<b>349,051</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	17,819,575	0	17,819,575 23
<b>Total (Acct. 216):</b>	<b>17,819,575</b>	<b>0</b>	<b>17,819,575</b>
Balance Transferred from Income (433):			
Derived	327,042	22,009	349,051 24
<b>Total (Acct. 433):</b>	<b>327,042</b>	<b>22,009</b>	<b>349,051</b>
Miscellaneous Credits to Surplus (434):			
UNAPPROPRIATED EARNED SURPLUS ON CONTRIBUTE	0	3,725,615	3,725,615 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>3,725,615</b>	<b>3,725,615</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>18,146,617</b>	<b>3,747,624</b>	<b>21,894,241</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	4,177,442	0	0	0	<b>4,177,442</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	938				<b>938</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,176,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,176,504</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	1,215,039	7,672	<b>1,222,711</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	104,629	853	<b>105,482</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	8,525	(8,525)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,328,193</b>	<b>0</b>	<b>1,328,193</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	31,330,100	30,327,987	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,757,584	8,015,876	2
<b>Net Utility Plant</b>	<b>22,572,516</b>	<b>22,312,111</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>22,572,516</b>	<b>22,312,111</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,215,156	1,309,104	8
Special Funds (125-128)	1,259,683	1,159,350	9
<b>Total Other Property and Investments</b>	<b>2,474,839</b>	<b>2,468,454</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	661,557	1,057,623	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	588,142	612,023	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	198,432	191,357	18
Materials and Supplies (151-163)	150,422	152,003	19
Prepayments (165)	15,432	17,336	20
Interest and Dividends Receivable (171)	8,844	12,194	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,623,379</b>	<b>2,043,086</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,123	7,024	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>6,123</b>	<b>7,024</b>	
<b>Total Assets and Other Debits</b>	<b>26,676,857</b>	<b>26,830,675</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	21,894,241	17,819,575	<b>28</b>
<b>Total Proprietary Capital</b>	<b>23,534,942</b>	<b>19,460,276</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,175,000	1,325,000	<b>29</b>
Advances from Municipality (223)	22,846	22,846	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,197,846</b>	<b>1,347,846</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	132,832	124,922	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	612,262	607,577	<b>36</b>
Interest Accrued (237)	18,090	20,346	<b>37</b>
Matured Long-Term Debt (239)	0		<b>38</b>
Matured Interest (240)	0		<b>39</b>
Tax Collections Payable (241)	0		<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	5,616	5,712	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>768,800</b>	<b>758,557</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	802,831	700,244	<b>47</b>
Miscellaneous Operating Reserves (265)	372,445	335,545	<b>48</b>
<b>Total Operating Reserves</b>	<b>1,175,276</b>	<b>1,035,789</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	4,228,207	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>26,676,864</b>	<b>26,830,675</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	30,327,987	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	26,570,782	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,291,239	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	468,079				9
<b>Total Utility Plant</b>	<b>31,330,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,213,969	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	543,615	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>8,757,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>22,572,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	8,015,876				<b>8,015,876</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	506,641				<b>506,641</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	48,374				<b>48,374</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
VEHICLE AND EQUIPMENT EXP	30,085				<b>30,085</b>	<b>9</b>
Salvage	8,552				<b>8,552</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CIAC CHANGES					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>593,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>593,652</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	368,837				<b>368,837</b>	<b>15</b>
Cost of removal	4,074				<b>4,074</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Cost main & hyd removal	22,648				<b>22,648</b>	<b>18</b>
<b>Total debits</b>	<b>395,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,559</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>8,213,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,213,969</b>	<b>20</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	41,021				41,021	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	502,594				502,594	10
<b>Total credits</b>	<b>543,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>543,615</b>	11
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Balance end of year (111.2)</b>	<b>543,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>543,615</b>	18

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	150,422	152,003	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>150,422</u>	<u>152,003</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1,205,000 issue 11-15-90	901	181	6,123	1
<b>Total</b>			<b>6,123</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,640,701	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>1,640,701</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	550,000	<b>1</b>
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	625,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,175,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:    1,175,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
<b>Total for Account 223</b>				<b>22,846</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	607,577	1
<b>Accruals:</b>		
Charged water department expense	670,797	2
Charged electric department expense		3
Charged sewer department expense	36,852	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>707,649</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	607,577	6
Social Security taxes	90,713	7
PSC Remainder Assessment	4,674	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>702,964</b>	
<b>Balance end of year</b>	<b>612,262</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1989 WATER UTILITY REVENUE BONDS \$700,000	7,229	44,840	45,988	6,081	1
1990 WATER UTILITY REVENUE BONDS \$775,000	13,117	49,367	50,475	12,009	2
<b>Subtotal</b>	<b>20,346</b>	<b>94,207</b>	<b>96,463</b>	<b>18,090</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>20,346</b>	<b>94,207</b>	<b>96,463</b>	<b>18,090</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
APPROPRIATED	1,215,156	2
<b>Total (Acct. 124):</b>	<b>1,215,156</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	306,852	3
<b>Total (Acct. 125):</b>	<b>306,852</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND FOR BOND REDEMPTION	150,000	4
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
EMPLOYEE INVESTMENT IN ICMA AND WI DEFERRED COMPENSATION	802,831	5
<b>Total (Acct. 128):</b>	<b>802,831</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	588,142	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>588,142</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
WATERMAIN ASSESSMENTS, CHARGES ASSOCIATED WITH BILLING SEWER HANDLING	198,432	16
<b>Total (Acct. 145):</b>	<b>198,432</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE AND POSTAGE	15,432	17
<b>Total (Acct. 165):</b>	<b>15,432</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	26,058,062	0	0	0	<b>26,058,062</b>	<b>1</b>
Materials and Supplies	151,212	0	0	0	<b>151,212</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,114,922	0	0	0	<b>8,114,922</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>18,094,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,094,352</b>	
Net Operating Income	361,785	0	0	0	<b>361,785</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.00%</b>	

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## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

No extension of service in 2003 - watermain re-construction due to street re-construction

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

Rate case filed in 2003 and finalized in February 2004

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Account 434 - Entry of 3,725,615 is due to the elimination of CIAC entry done.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,228,207	0	0	0	0	<b>4,228,207</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	4,228,207					<b>4,228,207</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	4,101,168	4,214,444	1
<b>Total Sales of Water</b>	<b>4,101,168</b>	<b>4,214,444</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	18,469	20,906	2
Miscellaneous Service Revenues (471)	11,847	9,635	3
Rents from Water Property (472)	13,500	13,500	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	32,458	27,419	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>76,274</b>	<b>71,460</b>	
<b>Total Operating Revenues</b>	<b>4,177,442</b>	<b>4,285,904</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	726	5,833	8
Pumping Expenses (620-633)	579,350	518,180	9
Water Treatment Expenses (640-652)	661,119	600,722	10
Transmission and Distribution Expenses (660-678)	611,303	587,680	11
Customer Accounts Expenses (901-905)	116,869	111,465	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	658,531	709,369	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,627,898</b>	<b>2,533,249</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	506,641	506,171	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	681,118	698,473	17
<b>Total Other Operating Expenses</b>	<b>1,187,759</b>	<b>1,204,644</b>	
<b>Total Operating Expenses</b>	<b>3,815,657</b>	<b>3,737,893</b>	
<b>NET OPERATING INCOME</b>	<b>361,785</b>	<b>548,011</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	72	63	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>72</b>	<b>63</b>	
Metered Sales to General Customers (461)				
Residential	16,984	1,046,486	1,287,691	4
Commercial	1,556	397,960	374,724	5
Industrial	264	2,294,974	1,417,473	6
<b>Total Metered Sales to General Customers (461)</b>	<b>18,804</b>	<b>3,739,420</b>	<b>3,079,888</b>	
Private Fire Protection Service (462)	245		38,430	7
Public Fire Protection Service (463)	3		457,479	8
Other Sales to Public Authorities (464)	134	75,335	64,580	9
Sales to Irrigation Customers (465)	7	6,000	15,475	10
Sales for Resale (466)	2	1,019,922	445,253	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>19,197</b>	<b>4,840,749</b>	<b>4,101,168</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
KOHLER	TAYLOR DR & ERIE AVE	436,638	199,809	<b>1</b>
SHEBOYGAN FALLS	TAYLOR DR & HWY 28	583,284	245,444	<b>2</b>
<b>Total</b>		<b>1,019,922</b>	<b>445,253</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	411,610	1
Wholesale fire protection billed	45,389	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>457,479</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	18,469	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>18,469</b>	
<b>Miscellaneous Service Revenues (471):</b>		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIRS, SERVICE REPAIRS	11,847	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>11,847</b>	
<b>Rents from Water Property (472):</b>		
RENTAL INCOME FROM RENTAL OF GEORGIA AVE FOR CELLULAR PHONE TOWER	13,500	8
<b>Total Rents from Water Property (472)</b>	<b>13,500</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	32,458	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>32,458</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	363	748	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)		0	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)	363	348	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0	4,737	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>726</b>	<b>5,833</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	16,553	15,232	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)	363	307	<b>16</b>
Fuel or Power Purchased for Pumping (623)	341,274	315,772	<b>17</b>
Pumping Labor and Expenses (624)	130,278	117,906	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	21,676	22,515	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)	8,880	8,731	<b>22</b>
Maintenance of Structures and Improvements (631)	24,186	13,594	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	36,140	24,123	<b>25</b>
<b>Total Pumping Expenses</b>	<b>579,350</b>	<b>518,180</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	21,860	19,474	<b>26</b>
Chemicals (641)	140,498	128,536	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	311,801	278,066	<b>28</b>
Miscellaneous Expenses (643)	61,462	61,235	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	1,373	<b>31</b>
Maintenance of Structures and Improvements (651)	47,492	57,933	<b>32</b>
Maintenance of Water Treatment Equipment (652)	78,006	54,105	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>661,119</b>	<b>600,722</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	34,612	28,462	<b>34</b>
Storage Facilities Expenses (661)	14,215	16,518	<b>35</b>
Transmission and Distribution Lines Expenses (662)	49,376	28,548	<b>36</b>
Meter Expenses (663)	48,508	43,984	<b>37</b>
Customer Installations Expenses (664)	41,402	52,735	<b>38</b>
Miscellaneous Expenses (665)	97,596	130,905	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	1,586	30,817	<b>41</b>
Maintenance of Structures and Improvements (671)	37,178	3,551	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	13,954	15,840	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	187,090	160,128	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	1,970	7,569	<b>46</b>
Maintenance of Meters (676)	43,564	29,510	<b>47</b>
Maintenance of Hydrants (677)	40,252	39,113	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>611,303</b>	<b>587,680</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	18,758	18,563	<b>50</b>
Meter Reading Labor (902)	29,847	28,915	<b>51</b>
Customer Records and Collection Expenses (903)	67,326	63,779	<b>52</b>
Uncollectible Accounts (904)	938	208	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>116,869</b>	<b>111,465</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	168,619	140,375	<b>56</b>
Office Supplies and Expenses (921)	26,566	28,533	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	25,756	6,863	<b>59</b>
Property Insurance (924)	23,752	25,515	<b>60</b>
Injuries and Damages (925)	66,069	58,186	<b>61</b>
Employee Pensions and Benefits (926)	322,363	399,532	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	18,652	36,965	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	6,754	13,400	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>658,531</b>	<b>709,369</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,627,898</b>	<b>2,533,249</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		612,267	607,577	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	26,536	12,181	2
<b>Net property tax equivalent</b>		<b>585,731</b>	<b>595,396</b>	
Social Security		90,713	92,486	3
PSC Remainder Assessment		4,674	3,946	4
Other (specify): PROPERTY TAX		0	6,645	5
<b>Total tax expense</b>		<b>681,118</b>	<b>698,473</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218900				3
County tax rate	mills		6.906700				4
Local tax rate	mills		10.130000				5
School tax rate	mills		12.419580				6
Voc. school tax rate	mills		1.812150				7
Other tax rate - Local	mills		0.422928				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.910258</b>				10
Less: state credit	mills		1.840000				11
<b>Net tax rate</b>	mills		<b>30.070258</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.130000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.231730</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.422928</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.784658</b>				17
<b>Total Tax Rate</b>	mills		<b>31.910258</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.776699</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.070258</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.355532</b>				21
Utility Plant, Jan. 1	\$	30,327,987	30,327,987				22
Materials & Supplies	\$	152,003	152,003				23
<b>Subtotal</b>	\$	<b>30,479,990</b>	<b>30,479,990</b>				24
Less: Plant Outside Limits	\$	935,251	935,251				25
<b>Taxable Assets</b>	\$	<b>29,544,739</b>	<b>29,544,739</b>				26
Assessment Ratio	dec.		0.887301				27
<b>Assessed Value</b>	\$	<b>26,215,076</b>	<b>26,215,076</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.355532</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>612,267</b>	<b>612,267</b>				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>612,267</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>656,259</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	339,709	2,923	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	115,102		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,542,165	83,908	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
<b>Total Pumping Plant</b>	<b>2,653,887</b>	<b>86,831</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,710,429	36,214	22
Water Treatment Equipment (332)	2,160,605	44,287	23
<b>Total Water Treatment Plant</b>	<b>3,884,364</b>	<b>80,501</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			656,259	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>656,259</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)	2,990		339,642	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			115,102	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	13,694		1,612,379	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
<b>Total Pumping Plant</b>	<b>16,684</b>	<b>0</b>	<b>2,724,034</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)	11,184		1,735,459	22
Water Treatment Equipment (332)	157,130	(94,222)	1,953,540	23
<b>Total Water Treatment Plant</b>	<b>168,314</b>	<b>(94,222)</b>	<b>3,702,329</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	32,176		24
Structures and Improvements (341)	756,980	2,945	25
Distribution Reservoirs and Standpipes (342)	999,789		26
Transmission and Distribution Mains (343)	15,649,621	984,748	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,849,871	89,571	30
Hydrants (348)	1,467,603	40,102	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>20,756,040</b>	<b>1,117,366</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	500,310		34
Office Furniture and Equipment (391)	32,398	470	35
Computer Equipment (391.1)	282,442	45,447	36
Transportation Equipment (392)	226,704	51,280	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	190,109	12,255	39
Laboratory Equipment (395)	25,400		40
Power Operated Equipment (396)	283,057		41
Communication Equipment (397)	65,924	129	42
SCADA Equipment (397.1)	216,656		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,823,000</b>	<b>109,581</b>	
<b>Total utility plant in service directly assignable</b>	<b>29,773,550</b>	<b>1,394,279</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>29,773,550</b>	<b>1,394,279</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			32,176	24
Structures and Improvements (341)			759,925	25
Distribution Reservoirs and Standpipes (342)	5,538		994,251	26
Transmission and Distribution Mains (343)	20,647	(3,779,705)	12,834,017	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	26,623		1,912,819	30
Hydrants (348)	8,336	(354,283)	1,145,086	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>61,144</b>	<b>(4,133,988)</b>	<b>17,678,274</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			500,310	34
Office Furniture and Equipment (391)	4,984		27,884	35
Computer Equipment (391.1)	43,053		284,836	36
Transportation Equipment (392)	34,157		243,827	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	19,922		182,442	39
Laboratory Equipment (395)			25,400	40
Power Operated Equipment (396)	5,285		277,772	41
Communication Equipment (397)	15,294		50,759	42
SCADA Equipment (397.1)			216,656	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>122,695</b>	<b>0</b>	<b>1,809,886</b>	
<b>Total utility plant in service directly assignable</b>	<b>368,837</b>	<b>(4,228,210)</b>	<b>26,570,782</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>368,837</b>	<b>(4,228,210)</b>	<b>26,570,782</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		94,222	94,222	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>94,222</u>	<u>94,222</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		58,533	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)		4,496	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>63,029</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>63,029</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>63,029</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)		3,779,705	3,838,238	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)			0	30
Hydrants (348)		354,283	358,779	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>4,133,988</b>	<b>4,197,017</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>4,228,210</b>	<b>4,291,239</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>4,228,210</b>	<b>4,291,239</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	317,287	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>317,287</b>		<b>13,125</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	146,513	2.43%	7,659	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	52,587	3.45%	3,971	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	552,180	3.33%	52,523	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	264,165	3.33%	21,793	15
<b>Total Pumping Plant</b>	<b>1,015,445</b>		<b>85,946</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,062,462	2.50%	43,073	16
Water Treatment Equipment (332)	733,607	3.24%	66,639	17
<b>Total Water Treatment Plant</b>	<b>1,796,069</b>		<b>109,712</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	212,183	2.22%	16,839	18
Distribution Reservoirs and Standpipes (342)	447,207	1.82%	18,146	19
Transmission and Distribution Mains (343)	2,277,481	0.93%	114,873	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	762,468	5.00%	94,067	23
Hydrants (348)	289,309	1.57%	17,729	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					330,412	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,412</b>	
321	2,990				151,182	8
322					0	9
323					56,558	10
324					0	11
325	13,694				591,009	12
326					0	13
327					0	14
328					285,958	15
	<b>16,684</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,084,707</b>	
331	11,184				1,094,351	16
332	157,130			(3,384)	639,732	17
	<b>168,314</b>	<b>0</b>	<b>0</b>	<b>(3,384)</b>	<b>1,734,083</b>	
341					229,022	18
342	5,538				459,815	19
343	20,647	2,065		(15,018)	2,354,624	20
344					0	21
345					0	22
346	26,623		4,786		834,698	23
348	8,336	2,009	1,452	(2,346)	295,799	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	0.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>3,988,648</b>		<b>261,654</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	154,902	2.27%	11,159	26
Office Furniture and Equipment (391)	25,286	5.88%	1,772	27
Computer Equipment (391.1)	196,819	25.00%	37,157	28
Transportation Equipment (392)	165,027	10.56%	13,931	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	142,188	6.25%	11,642	31
Laboratory Equipment (395)	14,500	5.88%	1,494	32
Power Operated Equipment (396)	101,702	6.07%	16,154	33
Communication Equipment (397)	65,923	9.09%	0	34
SCADA Equipment (397.1)	32,080	9.00%	19,454	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
<b>Total General Plant</b>	<b>898,427</b>		<b>112,763</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,015,876</b>		<b>583,200</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>8,015,876</b>		<b>583,200</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
349					0	25
	<u>61,144</u>	<u>4,074</u>	<u>6,238</u>	<u>(17,364)</u>	<u>4,173,958</u>	
390					166,061	26
391	4,984				22,074	27
391.1	43,053		0		190,923	28
392	34,157		1,709		146,510	29
393					0	30
394	19,922				133,908	31
395					15,994	32
396	5,285		475		113,046	33
397	15,294		130		50,759	34
397.1					51,534	35
398					0	36
399					0	37
	<u>122,695</u>	<u>0</u>	<u>2,314</u>	<u>0</u>	<u>890,809</u>	
	<u>368,837</u>	<u>4,074</u>	<u>8,552</u>	<u>(20,748)</u>	<u>8,213,969</u>	
					0	38
	<u>368,837</u>	<u>4,074</u>	<u>8,552</u>	<u>(20,748)</u>	<u>8,213,969</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	35,423	20
Fire Mains (344)				21
Services (345)				22
Meters (346)				23
Hydrants (348)		1.57%	5,598	24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332				94,222	94,222 17
	0	0	0	94,222	94,222
341					0 18
342					0 19
343				331,601	367,024 20
344					0 21
345					0 22
346					0 23
348				76,771	82,369 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>41,021</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>41,021</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>41,021</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	408,372	449,393
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	502,594	543,615
					0 38
	0	0	0	502,594	543,615

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		412,304		<b>412,304</b>	<b>1</b>
February		361,675		<b>361,675</b>	<b>2</b>
March		393,760		<b>393,760</b>	<b>3</b>
April		396,623		<b>396,623</b>	<b>4</b>
May		427,741		<b>427,741</b>	<b>5</b>
June		464,507		<b>464,507</b>	<b>6</b>
July		497,251		<b>497,251</b>	<b>7</b>
August		533,533		<b>533,533</b>	<b>8</b>
September		511,820		<b>511,820</b>	<b>9</b>
October		446,096		<b>446,096</b>	<b>10</b>
November		391,996		<b>391,996</b>	<b>11</b>
December		388,819		<b>388,819</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>5,226,125</b>	<b>0</b>	<b>5,226,125</b>	
Less: Water sold				4,840,749	<b>13</b>
Volume pumped but not sold				<b>385,376</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>93%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				109,606	<b>16</b>
Volume related to equipment/system malfunction					<b>17</b>
Non-utility volume NOT included in water sales					<b>18</b>
Total volume not sold but accounted for				<b>109,606</b>	<b>19</b>
Volume pumped but unaccounted for				<b>275,770</b>	<b>20</b>
Percent of water lost				<b>5%</b>	<b>21</b>
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				22,420	<b>23</b>
Date of maximum: 8/20/2003					<b>24</b>
Cause of maximum:					<b>25</b>
SUMMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,684	<b>26</b>
Date of minimum: 11/28/2003					<b>27</b>
Total KWH used for pumping for the year				6,512,464	<b>28</b>
If water is purchased: Vendor Name: None					<b>29</b>
Point of Delivery:					<b>30</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	1	2,100	30	36	<b>1</b>
LAKE MICHIGAN	2	5,000	46	30	<b>2</b>
LAKE MICHIGAN	3	1,800	25	20	<b>3</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	EIGHT EMERGENCY GENERATOR			FIVE <b>1</b>
Location	72A PARK AVE LOW LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	<b>2</b>
Purpose	P	S	P	<b>3</b>
Destination	T	D	D	<b>4</b>
Pump Manufacturer	PEERLESS	NOT AVAILABLE	ALLIS CHALMERS	<b>5</b>
Year Installed	1991	1971	1972	<b>6</b>
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	13,200	2,080	10,000	<b>8</b>
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	KOHLER	US MOTORS	<b>9</b>
Year Installed	1991	1971	2003	<b>10</b>
Type	ELECTRIC	NATURAL GAS	ELECTRIC	<b>11</b>
Horsepower	200	290	700	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	FIVE GEORGIA	FOUR	FOUR GEORGIA	<b>14</b>
Location	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	<b>15</b>
Purpose	B	S	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	PEERLESS	ALLIS CHALMERS	PEERLESS	<b>18</b>
Year Installed	2002	1990	2000	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	2,600	10,069	2,600	<b>21</b>
Pump Motor or Standby Engine Mfr	SIEMENS	CATERPILLAR	GM	<b>22</b>
Year Installed	2002	1990	2000	<b>23</b>
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	<b>24</b>
Horsepower	100	700	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NINE	ONE	ONE EE	<b>1</b>
Location	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	4200 COUNTY RD OK	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	T	D	D	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DEMING	<b>5</b>
Year Installed	1959	1990	1999	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	9,000	10,069	350	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U S MOTOR	CRANE	<b>9</b>
Year Installed	1959	1990	1999	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	150	700	20	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	ONE GEO	ONE WILGUS	SEVEN	<b>14</b>
Location	2935 GEORGIA AVE	WILGUS & TAYLOR	72A PARK AVE LOW LIFT	<b>15</b>
Purpose	B	B	S	<b>16</b>
Destination	D	D	T	<b>17</b>
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	DE LAVAL	<b>18</b>
Year Installed	1971	1986	1931	<b>19</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,040	250	8,400	<b>21</b>
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	CUMMINS	<b>22</b>
Year Installed	1971	1986	1991	<b>23</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>24</b>
Horsepower	30	7	200	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SIX	TEN	THREE	<b>1</b>
Location	72A PARK AVE LOW LIFT	72A PARK AVE WASH PUMP	72A PARK AVE LOW LIFT	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	D	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DE LAVAL	<b>5</b>
Year Installed	1973	1959	1951	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	6,500	5,200	6,800	<b>8</b>
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	ELECTRIC MACHINERY	<b>9</b>
Year Installed	1973	1959	1951	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	150	100	350	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	THREE GAS	THREE GEORGIA	THREE WILGUS	<b>14</b>
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	WILGUS AND TAYLOR	<b>15</b>
Purpose	S	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	SIEMANS ALLIS	<b>18</b>
Year Installed	1951	1971	1986	<b>19</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	6,800	1,040	1,500	<b>21</b>
Pump Motor or Standby Engine Mfr	CATERPILLAR	U S ELECTRIC	SIEMANS ALLIS	<b>22</b>
Year Installed	1990	1971	1986	<b>23</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	400	30	60	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	TWO	TWO GEO	TWO WILGUS ELECTRIC	<b>1</b>
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	WILGUS & TAYLOR	<b>2</b>
Purpose	P	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	WORTHINGTON	ALLIS CHALMERS	SIEMANS ALLIS	<b>5</b>
Year Installed	1937	1971	1986	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	6,380	1,040	450	<b>8</b>
Pump Motor or Standby Engine Mfr	ELECTRIC MACHINERY	U S ELECTRIC	SIEMANS ALLIS	<b>9</b> <b>10</b>
Year Installed	1937	1971	1989	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	350	30	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	TWO WILGUS GAS			<b>14</b>
Location	WILGUS & TAYLOR			<b>15</b>
Purpose	S			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	SIEMANS ALLIS			<b>18</b>
Year Installed	1986			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	450			<b>21</b>
Pump Motor or Standby Engine Mfr	TELDYNE			<b>22</b> <b>23</b>
Year Installed	1986			<b>24</b>
Type	NATURAL GAS			<b>25</b>
Horsepower	30			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	<b>4</b>
Year constructed	1959	1989	1972	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	200	132	132	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	2,000,000	500,000	100,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)		GRAVITY		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		Y		<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	TAYLOR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1933		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	200		10
Total capacity in gallons (actual)	4,000,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
Filters, type (gravity, pressure, other, none)	GRAVITY		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.625	92	0	0	0	92	1
M	D	0.750	214	0	0	0	214	2
M	D	1.000	682	0	0	0	682	3
M	D	1.250	683	0	0	0	683	4
M	D	1.500	679	0	0	0	679	5
M	D	3.000	187	0	0	0	187	6
M	D	4.000	30,892	0	0	0	30,892	7
M	D	6.000	495,060	307	3,682	0	491,685	8
M	D	8.000	174,682	932	9	0	175,605	9
M	D	10.000	42,640	30	0	0	42,670	10
M	D	12.000	208,713	2,515	2,492	0	208,736	11
M	D	14.000	5,567	0	0	0	5,567	12
M	D	16.000	56,721	4,816	0	0	61,537	13
M	D	18.000	3,247	0	0	0	3,247	14
A	T	20.000	3,522	0	0	0	3,522	15
M	D	20.000	10,907	0	0	0	10,907	16
M	D	24.000	3,587	0	0	0	3,587	17
M	T	24.000	17,904	0	0	0	17,904	18
M	D	30.000	9,772	0	0	0	9,772	19
M	T	30.000	7,475	0	0	0	7,475	20
M	T	36.000	663	0	0	0	663	21
<b>Total Within Municipality</b>			<b>1,073,889</b>	<b>8,600</b>	<b>6,183</b>	<b>0</b>	<b>1,076,306</b>	
M	D	6.000	210	0	0	0	210	22
M	D	8.000	6,001	0	0	0	6,001	23
M	D	12.000	8,300	0	0	0	8,300	24
M	D	16.000	4,353	0	0	0	4,353	25
<b>Total Outside of Municipality</b>			<b>18,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,864</b>	
<b>Total Utility</b>			<b>1,092,753</b>	<b>8,600</b>	<b>6,183</b>	<b>0</b>	<b>1,095,170</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	346	0	43	0	303	30	1
0.750	19,069	300	254	0	19,115	1,331	2
1.000	308	13	5	0	316	20	3
1.500	246	4	1	0	249	101	4
2.000	261	16	2	0	275	50	5
3.000	55	18	15	0	58	32	6
4.000	38	6	9	0	35	23	7
6.000	13	0	0	(4)	9	7	8
10.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>20,338</b>	<b>357</b>	<b>329</b>	<b>(4)</b>	<b>20,362</b>	<b>1,596</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	67	15	1	1	0	219	303	1
0.750	17,383	940	73	13		706	19,115	2
1.000	42	181	25	15	0	53	316	3
1.500	10	159	17	28	0	35	249	4
2.000	0	134	42	41	0	58	275	5
3.000	0	21	9	5	0	23	58	6
4.000	0	3	13	3	0	16	35	7
6.000	0	0	7	0	1	1	9	8
10.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>17,502</b>	<b>1,453</b>	<b>187</b>	<b>106</b>	<b>3</b>	<b>1,111</b>	<b>20,362</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	32				32	<b>1</b>
Within Municipality	1,886	36	36		1,886	<b>2</b>
<b>Total Fire Hydrants</b>	<b>1,918</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>1,918</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 577

Number of distribution system valves end of year: 3,166

Number of distribution valves operated during year: 583



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 631 - Increase in expense due to more labor being spent on maintaining and repairing areas of the pumping structures and installing additional safety devices.

Account 633 - Increase in expense due to unexpected maintenance on a pump.

Account 651 - Decrease in expense due to shifting of labor to maintenance of equipment.

Account 662 - Increase in expense due to developing a maintenance schedule and following the schedule of maintaining equipment.

Account 662 - Increase in expense due to vacation & sick leave accruals being added to this account - this was incorrect in 2002.

Account 664 - Decrease due to fewer service taps in 2003 versus 2002.

Account 673 - Increase due to large main breaks in 2003 and also numerous watermain valves were repaired in 2003.

Account 665 - Decrease due to no GPS mapping in 2003 and also correction of vacation and sick leave accruals.

Account 676 - Increase in expense due to large meter change out, testing and repair program.

Account 920 - Increase due to vacation & sick leave accruals properly being applied here, they were not put here in 2002.

Account 923 - Increase due to rate case and labor negotiations.

Account 926 - Decrease due to hospitalization insurance decrease. We are self insured (administered by Midwest Security) medical claims were lower in 2003.

Account 923 - Decrease in expense due to vacation & sick leave accruals not going here, this was incorrect in 2002.

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### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

Other tax rate - local is for recreation

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 332 Retirement of 157,130 is retirement of turbidimeters, particle counters, fluoride system, storage tanks for fluoride system, alum feed pump.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Account 332 adjustment of 94,222 is the transfer of contributed plant assets to contributed plant.

Account 343 adjustment of 3,779,705 is the transfer of contributed watermains to contributed plant assets.

Account 348 adjustment of 354,283 is the transfer of contributed hydrants to contributed plant assets.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account 332 adjustment of 94,222 is the transfer of contributed assets from utility financed assets.

Account 343 adjustment of 3,779,705 is the transfer of contributed assets from utility financed assets.

Account 348 adjustment of 354,283 is the transfer of contributed assets from utility financed assets.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

Account 332 adjustment 3,384 CIAC elimination - depreciation portion

Account 343 adjustment 15,018 CIAC elimination - depreciation portion

Account 348 adjustment 2,346 CIAC elimination - depreciation portion

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

#### General footnotes

Account 332 adjustment 94,222 depreciated amount of contributed utility plant

Account 343 adjustment 331,601 depreciated amount of contributed utility plant

Account 348 adjustment 76,771 depreciated amount of contributed utility plant

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All watermains installed in 2003 were financed with existing water utility funds, which are reimbursed through watermain assessments, watermains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

#### General footnotes

Water services are owned by the property owner in the City of Sheboygan

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### Meters (Page W-23)

#### Explain all reported adjustments.

Adjustment to 6" meters - in previous report 5 were reported in stock - 4 of these were 6" measuring chambers not actual meters.

#### If Tested During Year column total is zero, please explain.

Not all 6 inch meters were tested in 2003- property owners own the meter setting in the City of Sheboygan one 6" meter setting needed repairs before the meter could be removed for testing - this will be complete in 2004

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

1/3 OF THE FIRE HYDRANTS WERE INSPECTED IN 2003.

THE MAJORITY OF THE CONSTRUCTION MAINTENANCE LABOR HAS BEEN SPENT ON NEW CONSTRUCTION, LARGE VALVE REPLACEMENT PROGRAM, REPLACEMENT OF OLD LUDLOW FIRE HYDRANTS AND MAINTENANCE IN THE FILTER PLANT.

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